

HOUSE BILL 1381

By Jones S

AN ACT to amend Tennessee Code Annotated, Section
55-6-104, relative to sales taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 55-6-104(5), is amended by deleting the subdivision in its entirety and substituting instead the following:

(5) For each transaction where sales tax is collected five dollars (\$5.00); except that the fee shall be six dollars (\$6.00) where sales tax is collected on the isolated sale of boats and other such vessels.

SECTION 2. This act shall take effect July 1, 2007, the public welfare requiring it.